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SENATE BILL 672

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Linda M. Lopez

AN ACT

RELATING TO PROPERTY TAX; CHANGING THE NOTIFICATION PERIOD
AFTER WHICH NOTICE OF TAX DELINQUENCY IS PROVIDED; CHANGING THE
PERIOD BEFORE WHICH PROPERTY IS LISTED AS TAX DELINQUENT.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-38-60 NMSA 1978 (being Laws 1973,
Chapter 258, Section 101, as amended) is amended to read:

"7-38-60. NOTIFICATION TO PROPERTY OWNER OF DELINQUENT
TAXES.--By June 10 of each year, the county treasurer shall
mail a notice to each property owner of property for which
taxes have been delinquent for more than [~~two~~] three years.

The notice shall be in a form and contain the information
prescribed by department regulations and shall include the
following:

- A. a description of the property upon which the

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1 taxes are due;

2 B. a statement of the amount of property taxes due,
3 the date on which they became delinquent, the rate of accrual
4 of interest and any penalties or costs that may be charged;

5 C. a statement that the delinquent tax account on
6 real property will be transferred to the department for
7 collection;

8 D. a statement that if taxes due on real property
9 are not paid within [~~three~~] four years from the date of
10 delinquency, the real property will be sold and a deed issued;
11 and

12 E. a statement that if taxes due on personal
13 property are not paid, the personal property may be seized and
14 sold for taxes under authority of a demand warrant."

15 Section 2. Section 7-38-61 NMSA 1978 (being Laws 1973,
16 Chapter 258, Section 100, as amended) is amended to read:

17 "7-38-61. REAL PROPERTY TAXES DELINQUENT FOR MORE THAN
18 [~~TWO~~] THREE YEARS--TREASURER TO PREPARE DELINQUENCY LIST--
19 NOTATION ON PROPERTY TAX SCHEDULE.--

20 A. By July 1 of each year, the county treasurer
21 shall prepare a property tax delinquency list of all real
22 property for which taxes have been delinquent for more than
23 [~~two~~] three years. The tax delinquency list shall contain the
24 information and be in a form prescribed and submitted by the
25 date required by department regulations. The county treasurer

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1 shall record the tax delinquency list in the office of the
2 county clerk. There shall be no recording fee for recordation
3 of the tax delinquency list. The updated final property tax
4 sale list shall be recorded with the office of the county clerk
5 the day following the sale of the property. There shall be no
6 recording fee for recordation of the final property tax sale
7 list.

8 B. The county treasurer shall make a notation on
9 the property tax schedule indicating that the account has been
10 transferred to the department for collection at the time the
11 tax delinquency list is mailed to the department."